

## APPENDIX H.

## INSTRUCTION FOR COUNTING COIN AND NOTES.

"(a) *Silver coin*.—The coin being in bags, each containing a certain fixed amount, any bag should be taken at random and Rs. 50 or Rs. 100 counted in detail and used as a weight in a small scale against which other similar sums should be weighed, until the whole contents of the bag are exhausted. Care should be taken that the requisite number of tallies of Rs. 100 or Rs. 50 is made up. The whole amount thus tested should be taken as a verified weight of Rs. 1,000 or Rs. 2,000 as the case may be, and be placed in one pan of a large pair of scales. The whole number of bags should now be counted and one in every twenty taken at random, opened and its contents poured into the scales and weighed against the verified Rs. 1,000 or Rs. 2,000. Broken amounts may be verified by weighment in smaller quantities of Rs. 50 or Rs. 100 or Rs. 200. It may be noted that the maximum difference in weight between new coin and coin in current use is about 3 in 1,000 for whole rupees, up to about 16 in 1,000 for two anna pieces, and a difference in gross weight to this extent need not impugn the verification. If a larger difference is found, the bag should be tested by weighment in sums of Rs. 100 (or less for small coin) which, if carefully done, should always be precise.

If scales of sufficient size are not available, the necessary number of bags must all be examined in the manner prescribed for the first bag.

(b) *Copper coin*.—There is no rule. The Mamlatdar may adopt any method of verification which he thinks satisfactory, and provided he is personally responsible for the correctness of the balance he states, is not required even to count the bags every month; but he should do it occasionally and should also examine their contents occasionally.

(c) *Notes*.—All notes of Rs. 100 and over should be counted with the Mamlatdar's own hand. For smaller notes the following plan is sufficient.

The notes being in bundles of a certain marked number, a few at the top may be folded back and the rest counted by Karkuns etc. The Mamlatdar should then see, in the case of each bundle, whether the addition of the folded back notes to the number already counted and marked makes up the whole alleged number of the bundle. \*

The Karkuns etc. should not be persons who are responsible for the correctness of the bundle, and the Mamlatdar should satisfy himself that the notes in the bundle are all of the alleged value, i.e., for example, that a 10-rupee note is not counted as one of a 50-rupee bundle." (P. 26 of the Sub-Treasury Manual for the guidance of Sub-Treasury Officers in the Bombay Presidency, 1st edition 1902).